



Original Research Article

Band-aid solutions: Small business owners' perspectives on a sugar-sweetened beverage tax in Manitoba

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Abstract

This qualitative study explores perceptions of sugar-sweetened beverage (SSB) taxation among small business owners/managers (n=7) in Manitoba, Canada through thematic analysis of semi-structured interviews. Most participants believed the tax would be ineffective; they predicted the majority of customers would continue consuming SSB. Main concerns about the tax's effectiveness were that it fails to address

root causes of high sugar consumption and is easy for many consumers to ignore. Participants called for the government to focus on other community issues, citing changes to the healthcare system and financially assisting vulnerable community members as more pressing matters than SSB consumption.

Keywords: Sugar-sweetened beverages; taxation; small business; Manitoba; health policy

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Résumé

Cette étude qualitative explore les perceptions de propriétaires et gestionnaires de petites entreprises (n=7) du Manitoba, au Canada, concernant la taxe sur les boissons édulcorées au sucre. Des entrevues semi-structurées ont été menées, lesquelles font l'objet d'une analyse thématique. La plupart des participants estimaient que la taxe serait inefficace; ils ont prédit que la majorité de la clientèle continuerait à boire les produits en question. Les principales préoccupations à propos de l'efficacité de cette taxe étaient qu'elle ne

s'attaque pas aux causes de la consommation élevée de sucre et qu'elle risque d'être ignorée par les consommateurs. Les participants ont invité le gouvernement à se concentrer sur d'autres questions sociales : les changements à apporter au système de soins de santé et le soutien financier aux personnes vulnérables, notamment, étaient considérés comme des enjeux plus urgents que la consommation de boissons sucrées.

Introduction

Sugar-sweetened beverages (SSB) have been singled out as one of the leading sources of excess sugar consumption, most notably in low-income and racialized communities for which SSB are both affordable and accessible (Mullie et al., 2011; Block, 2004). In Canada, Indigenous peoples, which include First Nations, Inuit, and Métis peoples, comprise a disproportionate part of populations marginalized by class, race, and colonialism. The World Health Organization (WHO) has recommended the use of excise taxation to reduce SSB consumption and the associated prevalence of obesity, Type 2 Diabetes, cardiovascular disorders, and non-communicable diseases in both children and adults (World Health Organization [WHO], 2015). In the past ten years, SSB taxation has gained traction in North America, where a SSB tax has been implemented in Mexico, multiple counties in the United States, and many other countries globally (World Cancer Research Fund International, 2018). In 2014, Canada reported the fourteenth highest SSB sales out of fifty-four countries (Popkin & Hawkes, 2016). The high reported sales and

intake of SSB have led several jurisdictions in Canada to consider implementing a SSB tax. For small business owners, operationalizing a SSB tax puts them between a government intent on addressing health issues through taxation, and the need to realize profits from the vulnerable communities they serve. Small businesses that continue to sell SSBs wade into the political quagmire of who is responsible for curbing consumption by virtue of wanting to stay in business to serve those same communities.

Small food retailers greatly influence the food environments of the communities they serve, including dietary habits related to SSB consumption. Like fast-food companies accused of putting profits ahead of health, small food retailers must consider profitability of commodities to stay in business. This is especially true for low-income neighbourhoods and/or communities with a substantial racialized population, as small food retailers (including convenience or corner stores) are noted for their density in these areas (Morland et al., 2002; Cannuscio et al., 2010). In this regard, a study by

Sharkey and colleagues (2013) found that the presence of convenience stores directly influenced what food and beverages were available to fifty Mexican-background families living in Texas. Furthermore, households in which a child purchased food and/or beverages from a convenience store at least once a week consumed higher levels of total energy, total fat, and saturated fat than households where children did not purchase food and/or beverages at least once a week (Sharkey et al., 2013). Visiting corner stores on the way to and from school can be viewed as a common daily ritual, in which children would often purchase chips and pop for less than a dollar during both visits (Cannuscio et al., 2010). The authors state that these rituals lead to a significant portion of the income of poverty-bound communities to be spent at corner stores in exchange for food and beverages that contribute to poor diet quality and health (Cannuscio et al., 2010). In Canada, though the research is limited, First Nations people, on- and off-reserve, and other Indigenous persons tend to live in areas with lower access to full-service grocery stores and higher concentration of corner stores (Kenny et al., 2020).

Importantly, most convenience or corner stores are independently owned, including those affiliated with a franchise (The Food Trust, 2022). The economic challenges facing small, independently owned businesses are well-documented (Gill & Biger, 2012; Chandler, 2012), and have been exacerbated during the COVID-19 pandemic (Statistics Canada, 2020). In the United States, small businesses owned by women, African American, Latinx, and Asian persons were disproportionately impacted negatively during COVID-19 in terms of business activity (Fairlie, 2020). Notably, compared to Canadian-born individuals, immigrants are more likely to own small businesses, particularly in the food services sector (Momani, 2016). Momani also estimates that approximately 35 percent of immigrant business owners reported facing discrimination in business, which they

attributed to their immigrant status. Furthermore, interviews with entrepreneurs revealed considerable criticism of policies in Canada that favour larger corporations over smaller businesses (Momani, 2016).

The WHO reports that detrimental effects of a SSB tax on small businesses are a “myth,” though no evidence behind this claim is provided (WHO, 2015). In a survey asking Seattle citizens about the economic impacts of the SSB tax, the majority of respondents also did not believe the tax would negatively affect small businesses (Oddo et al., 2019). Despite statements by the WHO and beliefs of the general public, SSB sales are a major source of income for many small businesses. SSBs were the most commonly purchased item in a study investigating food and beverage purchases from 105 small food retailers in Minneapolis and St. Paul by Caspi and colleagues (2017), and 46 percent of participants purchased at least one SSB during their trip. For instance, a 2012 ban on SSB larger than 16 ounces in New York City’s restaurants, delis, sports arenas, movie theatres, and food carts was also overturned in part due to criticism about the harm caused to small businesses (Quelch & Boudreau, 2016).

Cross-shopping is an unintentional consequence of SSB taxes that are only implemented at a local-level, in which individuals can cross jurisdictions to purchase SSB without the tax (Baskin & Coary, 2019; Cawley & Frisvold, 2016). Cross-shopping may violate the otherwise high level of loyalty and preference for convenient locations demonstrated by customers of small food retailers (Caspi et al., 2017). This was observed after the implementation of the SSB tax in Philadelphia county and Berkeley, in which sales significantly decreased for stores inside Philadelphia county (Baskin & Coary, 2019) and Berkeley (Cawley & Frisvold, 2016), whereas stores outside these regions saw a gain in revenue. A Berkeley retailer near a border reported, “I’m on the border...a lot of my clients leave

the merchandise on the counter and just go” (Falbe et al., 2020, p.1435).

Berkeley storeowners chose to respond to cross-shopping by passing less of the tax onto consumers, raising SSB prices by less than half of the predicted increases (Cawley & Frisvold, 2016). This type of response from small business owners may make a SSB tax ineffective in discouraging SSB consumption, as well as contributing to their own financial losses or by impacting changes in other food or beverage prices not yet captured by any data. Furthermore, implementing an item-specific tax naturally results in additional work, which smaller retailers are less able to absorb. Indeed, an examination of the perspectives of small retailers located in Berkeley regarding the implementation of an SSB tax indicated that distributors and retailers “had tons of questions,” reported the implementation as “just more work” and “time-consuming,” and there was considerable confusion as to which beverages were included in the taxation (Falbe et al., 2020).

The potential for cross-shopping in pursuit of lower prices is not new, and tax schemes can and have been able to account for geographic oddities, such as in the city of Lloydminster, which straddles the Alberta-Saskatchewan border. Alberta has never enacted a provincial sales tax, whereas Saskatchewan’s rate is currently at 6 percent on most goods and services. This unique city is the simplest example of cross-shopping complications. Store owners on the Saskatchewan side of town long complained that they were disadvantaged, since customers could simply cross the street to enter the tax-free zone of Alberta. In order to compete, Saskatchewan store owners either (illegally) refused to collect sales tax, or alternatively, paid the tax out of their profits (Beamish, 1965). This conflict was overcome by adopting a city-wide zero tax, regardless of which side of town a business was located. This was likely a more politically acceptable solution than adding a similar tax on the Alberta side. Such a solution, of course,

negates or at least diminishes the potential to raise SSB tax revenues in centres bordering jurisdictions.

In Canada, a further jurisdictional consideration adds to the complexity of imposing a local excise tax. Since its enactment in 1876, the *Indian Act* has accorded an exemption from all forms of taxation to “status Indians” on a Reserve. This provision supersedes all other tax regimes, both federally and provincially. Thus, cross-shopping takes on a different dynamic for those who, by virtue of proximity to a Reserve and legal status under the *Indian Act*, may access a “tax-free zone” in which to make their SSB purchases. Furthermore, the prevalence of “urban reserves,” which are specially designated zones located in existing cities or towns where *Indian Act* tax exemptions apply, are a growing phenomenon. Although this trend is in response to the need and desire for greater economic participation by First Nations peoples in the mainstream economy, it consequently provides an increased opportunity to avoid a SSB tax for certain First Nations Peoples.

Study purpose

The purpose of this study was to examine perceptions of a SSB tax among small business owners and managers in Manitoba neighbourhoods of varying incomes, including rural Manitoba. Specifically, we explored how small businesses perceive they will be affected by a SSB tax, as well as what behaviour changes small business owners anticipate among their customers in response to a SSB tax. This study also asks participants what they feel are acceptable strategies for use of SSB tax revenue should a tax be implemented, as well as what their recommendations are for health interventions that effectively target SSB consumption. In doing so, this study seeks to fill gaps in research about how the SSB tax will affect Canadian target populations who closely interact with small businesses that are retailers of SSB, as

well as the acceptability of the SSB tax among small businesses that have the potential to be affected by this policy.

Materials and methods

Design

We used a community-based participatory approach including a qualitative design. This study is part of a larger study to examine the acceptability and utility of a SSB tax among Indigenous populations. In this paper, the term “Indigenous” is used to refer to both “status Indians”, as defined by Canada’s *Indian Act* but more properly referred to as First Nations persons, persons of First Nation ancestry including those not recognized by the *Indian Act* (i.e., Inuit, and Métis persons). The study was completed in partnership with the National Indigenous Diabetes Association and Fearless R2W, and was informed by the seventh author’s framework for policy evaluation. This unpublished framework includes considering equally the perspectives of four stakeholders: labour, business, government, and non-governmental organizations. This holistic framework understands that all elements of society are interconnected and that economic development in marginalized communities is a critical component of empowerment and, ultimately, health and wellness. The University of Manitoba Health Research Ethics Board approved this study (HS21878 H2018:234).

Setting

Interviews were conducted among small food retail owners/managers in Manitoba. In this context, “small

business” refers to those businesses with fewer than 100 full-time employees or annual revenues under \$15 million (Government of Manitoba, 2022). In Manitoba, small businesses receive tax incentives, including a threshold that was raised in 2018, to \$500,000 (Signorelli, 2018), providing a tax rate of 9 percent for this first bracket, compared to a rate of 27 percent for active income over the \$500,000 threshold. Like other Canadian provinces, small businesses in Manitoba make up roughly 97-98 percent of all business enterprises (Government of Canada, 2020b).

We purposively sampled individuals/businesses from the lower-income North End neighbourhood of the city of Winnipeg, middle- to high-income areas of Winnipeg, and the northern city of Flin Flon, Manitoba. Businesses/participants selected in middle- to high-income areas in Winnipeg included River Heights, St. Vital, and Fort Garry, which have median household incomes of \$56,848, \$63,922, and \$68,021, respectively (Cui et al., 2019). Winnipeg’s North End has the largest and highest per capita urban Indigenous population among Canada’s provinces; notably, this area is considered a “food desert” (Manitoba Collaborative Data Portal [MCDP], 2020), defined as an area in which healthy, affordable, fresh food is scarce. Compared to other Winnipeg neighbourhoods, Point Douglas, which includes the North End, has the highest unemployment rate, highest proportion of lone

parent families, and has the lowest median household income of \$44,437 (Cui et al., 2019).

Flin Flon, Manitoba is a northern mining city located on the Manitoba-Saskatchewan border, approximately 800 km north-west of Winnipeg. Flin Flon is within close proximity to many First Nation communities, the closest being about twenty-five km from Flin Flon. The total population of Flin Flon is 4,982, of which 21 percent identify as Indigenous, with a median household income of \$64,256 (Statistics Canada, 2016).

Recruitment

Research assistants approached small business owners/managers in person who met our inclusion criteria and sampling strategy. The inclusion criteria included: able to speak English, self-identify as store owner or manager, and being over the age of eighteen years. In terms of food retail, our recruitment was limited to small independently owned grocery stores, convenience stores, or corner stores. Small grocery stores are defined as a retail food establishment with at least half of its floor area allocated to food products requiring home preparation. Convenience stores, as described by Xin et al. (2021), are small retailers that stock everyday products, charge higher prices compared to grocery stores, serve more locations, have longer business hours, and tend to sell fast food, sugary drinks, and other take-away snack foods. Convenience stores tend to serve occasional needs of residents living nearby as a “convenient” supplement to larger stores (Xin et al., 2021).

Participants received an honorarium for their time in participating. One participant was included here who responded to recruitment for a different arm of the study for the general public; however, their interview is included here, as they identified as a manager of a small business selling SSB and their occupation informed

their opinions. As such, the interviewer (NR) utilized the interview guide for small business early in the interview process. However, the business was a bar. All interviews were conducted between May-August 2019 and all participants provided their written, individual, informed consent.

Data Collection

Semi-structured, audio recorded interviews were conducted in person by trained research assistants (KM, KB) and the Principal Investigator (NR). The semi-structured interview guide included questions about the stores’ SSB products sold, opinion on SSB tax implementation, target populations of the SSB tax, speculations about changes in SSB purchasing patterns if a SSB tax were implemented, and views on where potential SSB tax revenues would go. During interviews, the interviewer noted any nonverbal communication such as gestures and other body language cues. Immediately after the interviews were completed the research assistant recorded detailed field notes, which included nonverbal communication, setting of location, and any other important information that may have not been captured on the audio recorder. The average interview length was approximately twenty-four minutes.

Analysis

Interview transcriptions and field notes underwent a multistage form of thematic analysis in NVivo 12 to identify emerging themes. Interviews were read repeatedly and answers to research questions were summarized for each individual research participant. Then, interviews underwent line-by-line coding using both inductive in-vivo and deductive techniques (Elo & Kyngäs, 2008; Saldaña, 2016).

Initially, transcripts were annotated by identifying key phrases used by participants (in vivo coding) (Saldaña, 2016). Then, common recurring phrases and concepts were identified as important meaning units, “codes.” These inductively derived codes were added to important concepts from the existing empirical and theoretical literature to form a global code-list. The code list evolved as analysis proceeded and further recurring concepts were introduced. Each line of transcript was read and assigned to the code(s) comprising the code-list. Following line-by-line coding, these codes were grouped into more expansive,

overarching, linked meaning-units (categories), then larger categories, and ultimately, conceptual themes. Lastly, any systematic patterns in themes or responses to research questions between types of stores or participants were assessed to determine overall attitudes toward the SSB tax among participants from the same communities.

Results

Participants

A total of seven business owners/managers were interviewed, including five males and two females. Of the seven businesses, five were located in Winnipeg, two of which were located in the North End, and two in Flin Flon. The businesses included small grocery stores, convenience stores, and one bar. The participants level of education ranged from completion of a university degree (n= 4), completion of trade/technical school or college diploma (n=1), and completion of secondary school (n=2). Four participants identified as white, one each as Arab and East Indian, and one as multi-racial.

Themes

Five participants said they were against the SSB tax, while two participants vocalized their support for the tax. Two overarching themes emerged: “concerns about effectiveness” and “the need for other reforms,” each

with branching subthemes. The themes are discussed below with illustrative quotes.

Concerns about effectiveness

Although two participants were in clear support of the SSB tax, every single participant voiced concerns they felt would hinder the SSB tax from achieving its goal of reducing SSB consumption. Subthemes captured by the general theme “concerns about effectiveness” include: “consumer adaptation to the tax,” “normalization of sugar,” “competition, and the ineffectiveness of the tobacco tax.”

Consumer adaptation to the tax

The majority of participants believed that the SSB tax would have no impact on the purchasing patterns of SSB among their clientele. These participants predicted that after the introduction of the SSB tax, customers would eventually become used to the price increase on

SSB and continue to factor it into their grocery budget. Consequentially, most participants anticipated that there may be an initial loss in sales, but the SSB tax would not affect their profits in the long run. Additionally, participants discussed the purchasing patterns of customers that consume high volumes of SSB. Participant 4 interpreted choices made by their customers as prioritizing the purchase of SSB over healthier goods, and also mentions customer's financial constraints:

We move a lot of product. You find that at your local stores, the small convenience stores, smaller stores. You find out what people actually buy. And a lot of times it is, they buy themselves some sugar, but they buy themselves one thing that's healthy. Or they do come in here and buy some meat products, they buy some spaghetti, bread, and turn around you'll see two, two litres of pop with them every time. Every time somebody comes in and say, "Oh, man. I can't afford this." They'll put the bread back and get a two litre of Coke, or Pepsi. I'm just like, "The bread's more important. You need it to eat." Or they'll get a smaller milk because they want that two litre of sugar.

Another purchasing pattern for consumers who purchased high volumes of SSB was the habit of purchasing SSB once a day. Although some participants foresaw the SSB tax slightly reducing SSB purchases for average or low consumers of SSB, the majority of participants felt that the small price increase would not be enough to deter high consumers of SSB. Some participants also discussed substitution effects, or the alternative "choices," that could arise from customers looking to find ways around the SSB tax. This could be in the form of purchasing cheaper SSBs, combining sugary drink mixes or plain sugar with water (which can be stretched to produce a greater volume), or purchasing different sugary products like chocolate or confectionary in place of SSB.

Normalization of sugar

Many participants felt the SSB tax would not address the root causes of sugar overconsumption. Participants discussed how the normalization of sugar in society makes it very difficult to reduce sugar consumption, especially with regards to environments and social contexts in which sugar overconsumption is encouraged, such as family gatherings or parties. Participants also said environments and events where SSB are commonly served are a major driver for their SSB sales. Some participants pointed at mixing alcohol with SSB as a dietary norm that greatly increases one's sugar consumption; Participant 6, who worked at a bar, especially brought this point to attention. Participant 4 discussed how alcohol, the contexts in which SSB is served, and the normalization of SSB at large all intertwine to perpetuate SSB consumption in high consumers of SSB:

"They are ruined.... They come back anyway. They still do. When you look at sugar as an intake to go.... Even if they did, like I said, in the future get rid of sugar, made it illegal, and even if the Coke went up a dollar to three dollars today, people would still come in and buy that product. Because we need it, and why? Because they invented rye. And rye and Coke, well, people like rye and coke, right? That's always the thing. And they go, 'Okay, well you need that.' Therefore, they will always buy it."

As is also discussed by Participant 4 in this illustrative quote, many participants describe the normalization of SSB and sugar as fuelled by what they perceived to be addictions to sugar. Another reason participants said the normalization of sugar would render the SSB tax ineffective is that the tax only targets SSB and not the sugar content of other foods, which participants posited contribute to sugar addictions. Moreover, these addictions to sugar were described as difficult to overcome for lower-income customers,

because foods and beverages high in sugar were more accessible and affordable than healthier options. Some participants noted that the stock of foods and beverages in their own businesses were quite unhealthy, and that the majority of products contained excess and artificial sugar, which would also perpetuate sugar consumption.

Competition

Participants had diverging opinions about the potential market competition that could arise due to SSB taxation. Some participants stated that the SSB tax would not affect big corporations and small businesses equally. One reason that participants discussed was that SSB sales contribute to a much greater proportion of profit for small businesses than they do for big corporations. Participant 2 discussed how big corporations are advantaged due to the diverse range of goods that they carry:

A lot of small businesses actually look at their numbers and look at the...you know the price of things, the increases and how it affects the day-to-day sales. Where a lot of the big corporations...it's just another thing on the shelf, it's...they're so large that they have so many main streams of income coming in and it doesn't really concern them where it's a ten cents, fifteen cents increase. Whereas a small business...maybe soda pop or soda drinks are their main selling items...where now the prices increased, you know they can't sell it as much as you know Safeway would sell it, or you know.... Walmart. They just—they can lose money on selling that soda product just to bring people in and buy other things. Whereas small businesses can't really do that so.

One participant also discussed how corporations would make deals with SSB suppliers to offset losses caused by the SSB tax, but that SSB suppliers would not extend these deals to local, non-franchise small businesses. Contrarily, another participant said that their small business would receive the same deals from

SSB suppliers as big corporations; worth noting is that this participant owns a convenience store that is part of a large franchise. Other participants disagreed that big corporations would have advantages over small businesses, because they stated that each store would be expected to implement the same SSB tax regardless of its size, and so they felt the SSB tax would affect each type of business equally.

With regards to competition caused by cross-shopping effects, the two participants from the Manitoba border town of Flin Flon (Participants 1 and 5) had contrasting opinions on whether cross-shopping would harm their business. Participant 1 said that cross-shopping effects would have severe effects on their business, based on experiences with white community members who go to First Nation reserves to purchase untaxed tobacco. On the other hand, Participant 5 felt that cross-shopping would not occur among their customers, as the cost of gas driving to a store at a further location would outweigh the money saved on SSB. Several participants who were not from the border town also commented that because many of their customers shopped at their stores due to convenience of location, they would not lose these customers to other stores that were farther away.

Ineffectiveness of the tobacco tax

Many participants discussed experiences with Manitoba's tobacco tax and how the outcomes of the tobacco tax could most likely be used to predict the outcomes of the SSB tax. Most participants felt that the tobacco tax was not successful in deterring consumers from smoking. Despite the tobacco tax causing more drastic price increases than the SSB tax potentially would, participants noted how many of their consumers still continue to purchase tobacco. This is demonstrated by Participant 5, who comments, "Cause personally yeah, I like to have...sugar in my tea or my

Pepsi cola. I don't care if the price goes up, I'll still be paying for it. It's no different than tobacco. There's people that say if it goes up to twenty dollars a pack, I'm going to quit, but I still sell tobacco."

Participants who discussed the ineffectiveness of the tobacco tax described the tobacco tax as a model for how the SSB tax would be received by target populations. Moreover, some participants discussed how the majority of their customers purchase SSB and other sugary products. They stated a simple price increase would not be enough to discourage customers from purchasing an item that they continue to enjoy, which is similar to the reason that they perceived the tobacco tax did not effectively discourage avid smokers from purchasing tobacco, namely because of addiction.

Need for other reforms

The need for other reforms that differed from the SSB tax arose among participants when discussing what recommendations, they had for targeting SSB consumption. Two subthemes emerged: "alternative health interventions" and "helping vulnerable community members."

Alternative health interventions

Participants had ideas for alternative health interventions or modifications to the SSB tax. A recurring idea among participants was reformulating SSB with natural sugar, as well as reducing the amount of sugar in SSB. Participant 1 discusses their opinions on how reformulation would be more effective than implementing the SSB tax:

I think if they truly, truly cared about obesity, they wouldn't [implement a tax on SSB]. The people that they are taxing is the working class and the poor and that's who always gets the tight squeeze. We pay enough tax on everything else. If they truly were concerned about it, they would make a deal with the manufacturers. They bailed out banks, they bailed

out car companies, they've given, uhh, subsidies to farmers. Why don't they get with the corporations, sit down with the solution? Maybe Coke doesn't need to have their classic Coke anymore with ten tablespoons of sugar. Maybe their Coke zero, if it's a healthy sugar, maybe that should be their top brand. Maybe the government, government needs to set limits with the corporations of how much sugar is allowed in drinks, start there.... Their solution is always tax the people, tax the people, tax the people. That's not a solution, that's a Band-Aid, it's a Band-Aid.

Similar ideas for alternate health interventions reflected a shifting of responsibility for one's dietary "choices" from individual consumers to corporations and the government. Participants felt most consumers would purchase SSB regardless of price and that it would be more effective to reduce sugar consumption by making healthier versions of SSB more accessible. Other recommendations also reflected a more holistic approach to reducing SSB consumption, such as increased nutritional education and reducing SSB taxation for types of SSB that have some nutritional value, such as milk or juice.

Helping vulnerable community members

When asked where they thought SSB tax revenue should be directed, most participants expressed frustration with how the government has handled revenue from previous taxes. Some participants said they had little understanding of how the funds are used to help their own communities, and expressed frustration that taxes seem to be implemented as a money grab. A suggested area for revenue to go included assisting vulnerable community members, as Participant 2 discusses:

I think the government should use this money for communities that actually need it... you know when you see like the homeless people ... to make shelters for them so they can actually go there...and you know

stay for free, create jobs for them to do...maybe better education...instead of you know using tax peoples' money for uh welfare or for building streets uh repairing the streets. Use it for...you know making people better and offering better things people actually want to you know...get up and do something instead of just sitting there and taking a nap.

Other participants also suggested revenues go towards populations or areas in need in their

Discussion

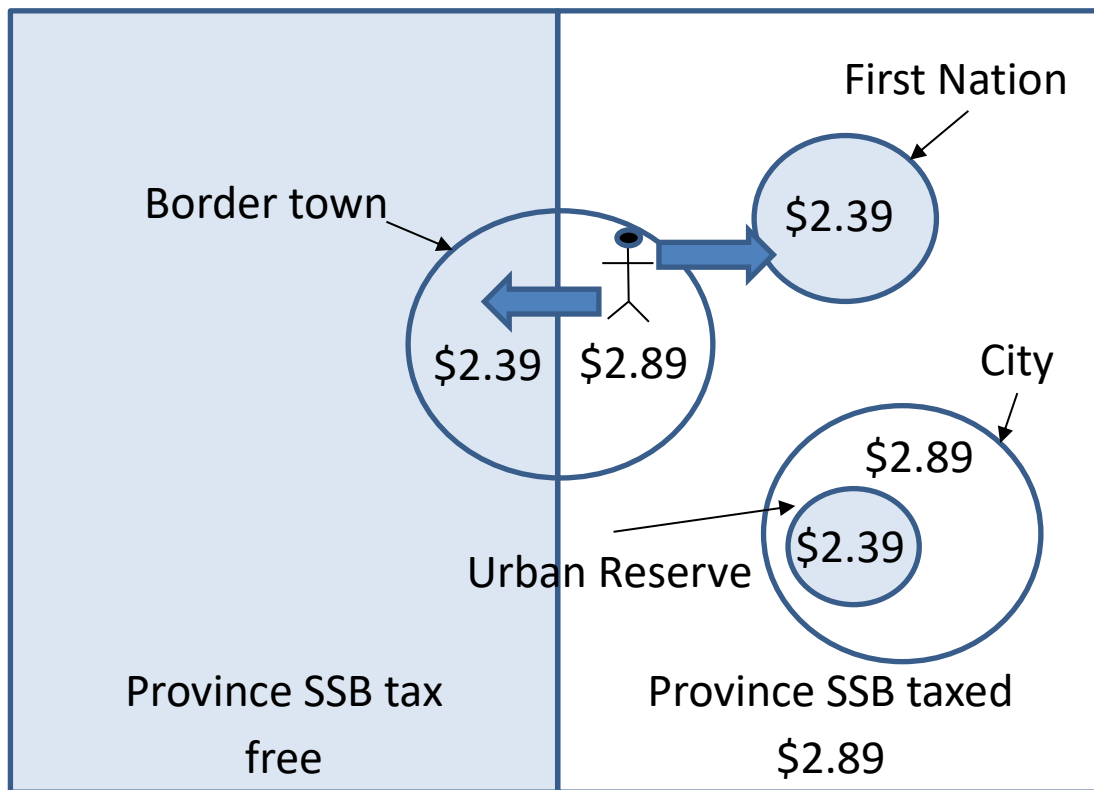
In our qualitative study, many participants stated that they were against the implementation of a SSB tax in Canada. Their reasons for opposition were predominantly due to their belief in the ineffectiveness of the tax, as opposed to potential economic harm to their small businesses. Some participants predicted that after facing an initial loss in sales in response to a SSB tax, their sales would revert back to their original levels given enough time and there would ultimately be no long-term effect on profits.

When asked whether cross-shopping or competition with big-box stores would harm their small businesses, most participants predicted that these forms of competition would only be slight inconveniences. The majority of participants were located far enough from a provincial border, which would render cross-shopping unfeasible, should a SSB tax be implemented at the provincial level. Likewise, Le Bodo and colleagues

communities, with some participants feeling that SSB consumption was much less of an urgent matter in their communities. Additionally, participants desired revenue to go toward changes to Manitoba's healthcare system and improve access. Overall, participants expressed a preference for tax revenue and policy making to focus on strengthening their communities

(2016) suggest the feasibility of cross-shopping in Canada to the U.S. would also be fairly limited, though many Canadian citizens live within one to three hours driving distance of U.S. border towns, including in Manitoba. Nonetheless, areas at provincial borders, such as the Ottawa-Gatineau area at the Ontario-Quebec border, may be susceptible to cross-shopping in the case of a provincial tax (Le Bodo et al., 2016). Indeed, the implementation of an SSB tax in Philadelphia county resulted in cross-shopping effects that caused massive losses in profit for food retailers in the county where the SSB tax was in effect (Baskin & Coary, 2019). Participant 1, who owns a business in a Manitoba border town, made note of their vulnerability given their close proximity to the Manitoba-Saskatchewan border and called for the implementation of the tax at the federal level. **Figure 1** illustrates the likely challenges of a provincial SSB excise tax.

Figure 1: Schematic of tax-free zones and potential for consumers to leave a taxed jurisdiction to access tax-free sugar-sweetened beverages in nearby locations (e.g. border town and First Nation).



Beverage prices referenced include a hypothetical 20% excise tax for one sugar-sweetened beverage product. SSB, sugar-sweetened beverage

Cross-shopping becomes an important consideration in communities that are either First Nations reserves (as defined by the *Indian Act*), or for those in close proximity to a rural or urban reserve. In Canada, each level of government has constitutionally defined areas of what can be taxed and who ultimately can bear the added cost of a tax, with the additional proviso that status “Indians” (First Nations Persons) cannot be taxed by any means for purchases made on a reserve, as outlined in the *Indian Act*. Further, First Nations have limited legislative capacity to collect any taxes, including SSB taxes, and even less means to determine how federal or provincial tax revenues might be invested in their communities.

In Winnipeg, as partial settlement of a long outstanding land claim dating back to 1871, the Federal

Government negotiated the sale of land located within the city of Winnipeg to the successful claimant Nations of Treaty 1 (now organized as a Treaty One Development Corporation). Plans are to develop this parcel to include mixed-use residents, including retail merchants, and when complete, will form the largest urban reserve in Canada. This designation as a “reserve” allows for the application of tax exemption provisions under the *Indian Act*, making tax-exempt purchases available to all status First Nations People on all products and services purchased at this location. This designation makes an urban reserve an economically attractive location for retail sales. Thus, the creation of a SSB tax-free zone in a major city, while delivering major economic benefit to its First Nations owners, may not reduce SSB consumption by First Nations peoples

living both on- and off-reserve (but in the city), and may even encourage greater purchasing to avoid higher prices elsewhere in Winnipeg. The implications on the retail prices of SSB in various tax-free zones is, again, illustrated in Figure 1. From a health perspective, this is critical as First Nations are the very group whose health is most at risk from overconsumption of SSB given higher prevalence of Type 2 Diabetes.

On the other hand, as referenced by Participant 1, SSB tax-free zones may contribute to non-Indigenous people illegally accessing tax-free SSB products and having First Nations unfairly blamed for non-Indigenous access to tax-free products of public health concern. This may further contribute to racial tensions among small business owners, reported here, and which ultimately undermine public health (Reid et al., 2019), and do not address inequalities between small business and large corporations.

With regards to competition from larger stores, participants noted that the biggest draw of customers to their store was convenience of location, and that consumers looking to save money on SSB would end up spending more money on transportation. Customers who frequented small business food retailers cite ease of accessibility compared to supermarkets as a reason for customer loyalty, as demonstrated by studies of small businesses in low-income communities in Philadelphia (Cannuscio et al., 2010), Hidalgo County, Texas (Sharkey et al., 2013) and Berkeley (Caspi et al., 2017). Participant 1 also noted another area of vulnerability was how their small business would likely not receive discounts from suppliers of SSB. Conversely, Participant 2 explained that they would most likely receive deals from SSB suppliers aiming to offset losses caused by the SSB tax, as their small business was part of a franchise. Interviews with small food retailer owners in four American cities (Baltimore, Minneapolis/St. Paul, Durham, and San Diego) reveal that one of the

driving factors for small businesses to stock and sell large volumes of SSB is their relationships with food suppliers (Gittelsohn et al., 2018). Similarly, for small business owners like Participant 2, monetary incentives, and the need to maintain store/vendor relationships with SSB suppliers may be reasons for these owners to not worry about the economic effects of the SSB tax.

All participants, whether or not they supported the tax, listed a variety of factors that could hinder the effectiveness of the tax if it were to be implemented in their community's current socioeconomic environment. Key factors hindering the effectiveness of the tax across different demographics were income levels and SSB consumption, for which some participants noted an inverse relationship. Families and individuals of lower income levels were perceived as prone to consuming much more SSB than customers of high incomes. Participants observed that due to budgets, lower-income customers were also more likely to purchase SSB, as opposed to other, more expensive dietary staples like bread and milk. An examination of the differences between small and non-traditional food retailers revealed that stores located in census tracts with a high proportion of persons of colour had less access to fresh produce, although stores in communities with predominantly white populations saw greater availability of impulse-based (i.e., located near the register) unhealthy items (Winkler et al., 2019).

Fewer than one in five Canadians live in rural areas and Canadian rural citizens have poorer diet qualities than urban-residing Canadians (Statistics Canada, 2011; DesMeules et al., 2006). However, there is a lack of rural retail food environment research that can point to the poorer diet qualities being caused by the inaccessibility of healthy options (Minaker et al., 2016). Furthermore, rural populations are heterogenous, but are disproportionately comprised of Indigenous populations (both First Nations on-reserve and off-

reserve) and farming communities, which are disproportionately older (Statistics Canada, 2021; Government of Canada 2020a; Organisation for Economic Cooperation and Development [OECD], 2020). Data collected from rural and remote First Nations communities living on-reserve suggest that many communities live in food deserts with minimal retail access to fruits and vegetables (Minaker et al., 2016), and are often serviced by a single food retailer, resulting in higher prices partially attributed to less competition (Kenny et al., 2020). These studies are relevant as there are gaps in how the SSB tax may affect groups in different Canadian food environments, as well as how Canadian food environments, and the effects of SSB availability, differ from the U.S. (Minaker et al., 2016).

Participants pointed to Manitoba's tobacco tax as a reference for the outcomes of the SSB tax. For comparison, the added tax to cigarette sales, currently at \$0.30 per cigarette/\$60 per carton (Government of Manitoba, 2019), is high compared to existing and proposed SSB taxes in non-Canadian jurisdictions, which in the U.S. is US\$0.01/oz or US\$0.16 for one 16 oz (351 ml) canned drink (Wang et al., 2012). Most participants believed that the tobacco tax was not effective at reducing tobacco consumption; drastic price increases, in their opinion, did not deter their customers from smoking. Another comparison made between outcomes of the tobacco tax and outcomes of a potential SSB tax is that although the tobacco tax may have deterred people who smoked moderately or occasionally, it had no effect on smokers consuming tobacco at a much higher rate. Evidence does support this perception, as higher cigarette consumption is associated with fewer attempts to quit (Vijayaraghavan et al., 2018). Furthermore, several studies also show that in the U.S., Black or African American adults are less likely to quit smoking compared to white/non-

Hispanic white adults (King et al., 2004; Lawrence et al., 2003; Trinidad et al., 2005), and lower income adults are less likely to quit than higher income adults (Peretti-Watel et al., 2009). Moreover, a couple of participants noted that the price increase for tobacco caused by excise taxation is more extreme than it would likely be for SSB. Participants who did feel as though the tobacco tax, along with implementing picture deterrents that are used on tobacco packs, was effective at reducing tobacco consumption also predicted that the SSB tax would be an effective health intervention.

A recurring suggestion for an alternative health intervention to the SSB tax among participants was the reformulation of SSB to use less sugar, along with the elimination of corn syrup to target sugar consumption at the source. Indeed, participants called for *all* types of foods and beverages to be reformulated with less sugar, while simultaneously making healthy foods more accessible to low-income populations. If participants' suggestions for reformulation and increased accessibility of healthy foods and beverages were pursued simultaneously, efforts to improve the nutritional value of goods in small business retailers would not be as affected by customer tendencies to purchase "junk foods," as demonstrated by the studies in Baltimore and San Francisco (Kim et al., 2017; McDaniel et al., 2018)

Participants felt the most effective way to enact these reformulations was to pressure corporations and the government to prioritize consumer health. Similar calls for a "cleaner" label occurred in the food industry in the late 2000s, where health-conscious consumers stressed the need for corporations to reduce the levels of artificial ingredients, fat, and sugar (Quelch & Boudreau, 2016). Such demands led to companies like Nestlé to redefine core values of their business, which originally marketed itself as a confectionary company but switched to promoting itself as a wellness company

(Quelch & Boudreau, 2016). However, the rush to appease health-conscious consumers also led to the saturation of the food industry and its marketing materials with terms like “natural,” “local,” “organic,” and “non-GMO,” which lack federally mandated definitions (Quelch & Boudreau, 2016). Additionally, the removal of artificial ingredients may also pose no health benefits, such as when Panera removed sodium lactate from its products; this made no difference in the nutritional value of their goods but still allowed for Panera to benefit from the positive press associated with this decision (Quelch & Boudreau, 2016).

Small food retailers can also play an important role in promoting community health and wellbeing, though it should be noted that retailers are not health experts and we caution positioning them as such. In studies of small food retailers in Alaska (Wojcicki & de Schweinitz, 2017) and Philadelphia, Pennsylvania, and Camden, New Jersey (Mayer et al., 2016), store owners reported actively guiding customers in their food choices, particularly children. In Alaska specifically, small food retailers collectively discouraged youth from purchasing energy drinks by advocating against energy drinks to community members and restricting the sale of energy drinks to children (Wojcicki & de Schweinitz, 2017). A study of the Healthy HotSpot initiative in Cook County, Illinois found that customers spoke most positively of the health-promotion work of store owners who lived within the community and shared community demographics such as ethno-cultural identity (Dombrowski & Kelley, 2019). In this regard, it must be noted that in Winnipeg’s North End, an Indigenous-owned full-service grocery store closed recently after over twenty-five years in business (Neechi Commons, 2021; Sinclair, 2018). This may highlight the challenges facing small businesses in lower income neighbourhoods, and perhaps particularly businesses serving communities with a high Indigenous

population, as observed in the U.S. with small business in majority black neighbourhoods (Perry et al., 2020). An alternate approach may be to consider tax incentives—rather than tax penalties—to encourage “market makeovers” that will create and sustain a community-developed social marketing campaign to create consistent and long-term consumer demand for the healthy foods (Langellier et al., 2013).

A scoping review of the effect of small businesses on public health concludes that in addition to small business owners utilizing their platforms as trusted figures to guide their communities towards healthier diets, they also use their platforms to invest in community development and do so at a significantly higher rate than chain retailers (Schnake-Mahl et al., 2018). Participants in the Mayer et al. (2016) study described helping their communities in various ways, such as communicating with and providing support to customers, as well as making charitable donations to local organizations or residents (Mayer et al., 2016). Moreover, investing in small businesses that in turn contribute economic development increases social capital, creates more opportunities for local jobs, and is associated with lower rates of diabetes and mortality (Schnake-Mahl et al., 2018). Furthermore, small businesses that cultivate an entrepreneurial culture in their communities can also inspire local residents to solve issues and develop a sense of self-determinism (Schnake-Mahl et al., 2018). Given the enthusiasm about promoting community health expressed by many small business owners and managers, whether in this current study or in the several other studies cited previously, involving small business owners who have previous experience in finding solutions to local health challenges is key to developing an effective health intervention for reducing SSB consumption.

When participants were asked where they would like SSB tax revenue to be directed, all participants indicated

broader social issues affecting the health of their communities. A recurring topic was healthcare in Manitoba. Reducing waiting times in Manitoba is an ongoing, documented healthcare issue (Doupe et al., 2017; Canadian Institutes of Health Information [CIHI], 2022). Notably, during the time interviews were conducted, Manitoba was undergoing major healthcare reform due to a political push for austerity (Wilt, 2019). Other issues that participants wanted the government to focus on were assisting vulnerable populations, such as those experiencing homelessness, and individuals receiving social assistance or experiencing addictions. (Wilt, 2019). Indeed, numbers remain high in Manitoba of those experiencing homelessness and addictions, particularly methamphetamine, which correspond with significant health issues (Nickel et al., 2020; Peters & Craig, 2016). Importantly, all these challenges are interconnected and are disproportionately experienced by Indigenous populations in Manitoba, including both in Winnipeg and Flin Flon (Chartier et al., 2020; Katz et al., 2019; Peters & Craig, 2016; Gessler et al., 2011). Canada's inability to systematically and comprehensively address the social determinants of health, despite rhetorical commitment, through effective wealth redistribution schemes, has been recognized (Bryant et al., 2011). Manitoba faces high rates of diabetes, including among children and youth, and a larger population of First Nations residents whose health status as a population has been compromised by the intergenerational traumas of settler colonialism (Katz et al., 2019; Ruth et al., 2020). This has contributed to political tensions in

arranging federal transfer payments to Manitoba in order to address these healthcare needs (Collier, 2017).

In conclusion, the majority of participants regard the SSB tax as an ineffective health intervention for reducing SSB consumption. Participants used their daily interactions with members of target groups for the tax, as well as past experiences with tobacco taxation in Manitoba, to predict the outcomes of a potential SSB tax. An overarching criticism of the SSB tax among participants is that it does not address the root causes of excess sugar consumption. By implementing a “Band-Aid” SSB tax to improve health, high consumers of SSB will be punished for their dietary habits while not being provided any assistance or opportunities to make different food choices. The complication of jurisdictional implications also adds complexity to addressing the needs of First Nations populations in Manitoba, without exacerbating racial tensions. The results of this study instead suggest that a holistic approach to reducing sugar intake would be most effective. The perspectives of small business owners inform an approach where the socioeconomic factors that both directly and indirectly contribute to excess sugar consumption are targeted. Moreover, participants call for health policy making that acknowledges and ameliorates the failures of governments and corporations to the working class, marginalized, and lower income segments of society, which have normalized sugar intake in society.

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